

STATEMENT I.

Abstract of Receipts and Charges for the year ending the 31st March 1923.

	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps and plain paper supplied from Central Depot.
		Discount and establishment for sale of stamps.	Refunds.	Other charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Under the Stamp Act ...	5,28,072	25,284	6,354	2,197	33,835	4,89,237	...	8,325
Under the Court-fees Act ...	12,82,058	11,810	8,609	921	21,340	12,60,718	...	17,771
Total ...	18,05,130	37,094	14,963	3,118	55,175	17,49,955	...	26,096
Total of 1921-22 ...	15,16,978	30,604	16,020	2,760	49,384	14,67,594	...	21,556
Total of 1920-21 ...	17,07,683	35,555	11,992	2,677	50,224	16,57,459	...	19,637

STATEMENT II

Showing details of the Receipts on account of Judicial stamps for the year ending the 31st March 1923

Districts.	Sale of court-fee stamps.	Sale of stamps for copies.	Sale of plain paper used with court-fee labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		Rs.
<i>Surma Valley and Hill Division.</i>					
Cachar ...	91,237	4,675	1,535	...	97,447
Sylhet ...	6,29,768	28,300	12,498	...	6,70,561
Khasi and Jaintia Hills ...	8,414	1,048	105	...	9,567
Naga Hills ...	3,918	32	6	...	3,956
Lushai „ ...	1,000	20	10	...	1,030
Total ...	7,34,837	34,075	14,149	...	7,82,561
<i>Assam Valley Division.</i>					
Goalpara ...	1,08,447	6,225	1,965	...	1,16,637
Kamrup ...	1,13,662	6,735	2,205	...	1,22,602
Darrang ...	46,888	2,218	682	...	49,788
Nowgong ...	48,297	981	840	...	50,118
Sibsagar ...	82,852	4,933	1,605	...	89,390
Lakhimpur ...	54,175	1,876	997	...	61,048
Garohills ...	2,481	455	82	...	2,968
Total ...	4,60,752	23,423	8,876	...	4,92,551
Manipur ...	6,811	185	...	...	6,946
Grand Total ...	12,01,900	57,633	22,525	...	12,82,058
Total of 1921-22 ...	10,39,280	54,800	22,576	...	11,16,656
Total of 1920-21 ...	11,53,068	58,002	25,649	...	12,36,659

STATEMENT III

Showing details of Receipts of Non-Judicial stamps for the year ending the 31st March 1923.

Districts.	Impressed stamps.	Revenue or Inland Bills of Exchange.	Impressed stamps as defined in section 2(13)(c) of the Stamp Act.	Foreign Bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for Legal Practitioners' Licences.	Notarial stamps.	Forms for agreements and contracts chargeable with two-anna coloured impressions.	Forms for cheques for receipts.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
<i>Surma Valley and Hill Division.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cachar ...	51,562	...	...	...	...	23	845	78	...	92	976	58,576
Sylhet ...	2,77,014	...	...	...	...	...	5,208	98	...	234	5,017	2,87,571
Khasi and Jaintia Hills...	7,672	...	8,817	...	...	...	...	...	...	28	...	16,517
Naga Hills ...	417	...	...	...	...	...	...	...	...	...	...	417
Lushai „ ...	524	...	...	...	...	...	...	71	...	...	...	595
Total ...	3,87,189	...	8,817	...	...	23	6,058	247	...	354	5,993	3,58,676
<i>Assam Valley Division.</i>												
Goalpara ...	23,680	...	296	...	...	...	1,100	...	...	147	430	25,553
Kamrup ...	42,630	...	5,065	...	...	...	1,690	...	...	97	1,423	50,905
Darrang ...	12,800	...	...	...	...	...	345	...	...	97	1,897	15,139
Nowgong ...	22,278	...	...	...	...	...	282	...	...	44	400	23,004
Sibsagar ...	25,416	...	692	...	...	...	1,272	...	...	191	901	28,472
Lakhimpur ...	16,818	2	...	...	...	528	567	...	...	103	1,181	19,197
Garo Hills ...	1,263	...	...	...	...	...	...	...	...	6	58	1,327
Total ...	1,44,885	2	6,053	...	...	528	5,256	...	...	685	6,290	1,63,699
Manipur ...	697	...	...	...	...	...	...	...	...	...	...	697
Grand Total ...	4,82,771	2	14,870	...	21,000(a)	551	11,309	247	...	1,039	12,283	5,23,072
Total of 1921-22 ...	3,80,020	13	973	...	21,000(a)	43	10,693	137	47	1,305	7,092	4,00,322
Total of 1920-21 ...	4,49,607	...	847	...	21,000(a)	40	10,795	174	...	1,071	8,490	4,71,024

(a) Share of unified stamp revenue in Assam.

STATEMENT IV.

Arrangements for the vend of stamps during the year ending the 31st March 1923.

Districts.	Number of vendors.	Discount allowed to vendors—			
		On judicial stamps.	On plain paper.	On non-judicial stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<i>Surma Valley and Hill Division.</i>					
Cachar ...	25	780	94	2,683	3,557
Sylhet ...	232	5,598	782	15,064	21,444
Khasi and Jaintia Hills ...	2	64	6	807	877
Naga Hills ...	...	...	...	...	...
Lushai Hills ...	4	8	...	...	3
Total ...	263	6,445	882	18,054	25,381
<i>Assam Valley Division.</i>					
Goalpara ...	32	908	122	1,185	2,210
Kamrup ...	44	973	188	2,260	3,371
Darrang ...	9	397	43	591	1,031
Nowgong ...	13	398	53	1,093	1,544
Sibsagar ...	16	752	100	1,227	2,079
Lakhimpur ...	6	457	61	785	1,303
Garo Hills ...	6	24	2	56	82
Total ...	126	3,904	519	7,197	11,620
Manipur ...	1	60	...	38	98
Grand Total ...	390	10,409	1,401	25,284	37,094
Total of 1921-22 ...	376	9,197	1,404	20,003	30,604
Total of 1920-21 ...	361	10,179	1,598	23,778	35,555

STATEMENT V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending the 31st March 1923.

Districts.	By courts or persons receiving evidence under section 35 of Act II of 1899.		By Collectors under sections 32, 37, 40, and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
<i>Surma Valley and Hill Division.</i>				
		Rs.		Rs.
Cachar	29	418	71	558
Sylhet	92	554	866	4,468
Khasi and Jaintia Hills ... ..	...	...	...	...
Naga Hills ... ..	...	...	...	...
Lushai „ ... ..	...	...	...	...
Total	121	972	937	5,021
<i>Assam Valley Division.</i>				
Goalpara	58	388	7	47
Kamrup	28	205	150	1,218
Darrang	44	255	11	635
Nowgong	36	210	27	62
Sibsagar	127	825	18	78
Lakhimpur	62	410	160	757
Garo Hills	9	58	...	...
Total	364	2,346	368	2,795
Manipur ... ..	...	...	...	...
Grand Total	485	3,318	1,305	7,816
Total of 1921-22	562	3,938	544	3,302
Total of 1920-21	490	4,062	707	3,865

STATEMENT VI.

Stamp prosecutions and results during the year ending the 31st March 1923.

Districts.	Number of cases instituted.	Number of persons—			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
<i>Surma Valley and Hill Division.</i>					Rs.	Rs.	
Cachar ...	...	...	...	...	...	...
Sylhet ...	2	2	1	1	5	...	
Khasi and Jaintia Hills ...	...	...	...	...	...	...
Naga Hills ...	...	...	...	...	...	...
Lushai „ ...	...	...	...	...	...	...
Total ...	2	2	1	1	5	...	
<i>Assam Valley Division.</i>							
Goulpara ...	...	...	...	...	...	...
Kamrup ...	3	3	3	...	160	...	
Darrang ...	...	...	...	...	...	...
Nowgong ...	...	...	...	...	...	...
Sibsagar ...	...	...	...	...	...	...
Lakhimpur ...	...	...	...	...	...	...
Garo Hills ...	...	...	...	...	...	...
Total ...	3	3	3	...	160	...	
Manipur ...	...	...	...	...	...	...
Grand Total ...	5	5	4	1	165	...	
Total of 1921-22 ...	5	5	3	2	64	...	
Total of 1920-21 ...	9	9	8	1	69	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for probate and letters of administration were put in during the year ending the 31st March 1923.

Districts.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector, section 19 H of the Court-fees Act.	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of court-fees due or originally realised on the valuation of the applications in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
<i>Surma Valley and Hill Division.</i>					Rs.	Rs.	Rs.	
Cachar ...	...	6	6	6	...	...	...
Sylhet ...	16	38	38	40	1,522	974	...	
Khasi and Jaintia Hills.	...	...	...	...	...	...	...
Naga Hills ...	...	...	...	...	...	...	...
Lushai „ ...	...	...	...	...	...	...	...
Total ...	16	39	39	46	1,522	974	...	
<i>Assam Valley Division.</i>								
Goalpara ...	...	3	3	3	22	...	...
Kamrup ...	1	21	22	20	...	...	...
Darrang ...	...	...	...	...	...	...	...
Nowgong ...	...	...	...	...	...	...	...
Sibsagar ...	...	4	4	4	...	...	...
Lakhimpur ...	2	...	2	2	...	...	...
Garo Hills ...	...	...	...	...	...	...	...
Total ...	3	28	31	29	22	...	...
Manipur ...	...	...	...	...	...	...	...
Grand Total ...	19	67	70	75	1,544	974	...	
Total of 1921-22	16	78	81	72	5,212	212	...	
Total of 1920-21	26	100	99	100	3,003	1,974	...	

